UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of : Confirmation No. 1219

Norikazu KOMADA et al. : Attorney Docket No. 2004_1371A

Serial No. 10/506,526 : Group Art Unit 1745

Filed September 3, 2004 : Examiner Cynthia K. Lee

SOLID OXIDE FUEL CELL AND : Mail Stop AMENDMENT

SEPARATOR

SUBMISSION OF REPLACEMENT FORMAL DRAWINGS

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

As required by the Examiner in the Office Action mailed April 27, 2006, please find submitted herewith replacement formal drawings (1 sheet, A4P) for Figs. 7 and 8 so as to designate these figures as --Prior Art--.

Respectfully submitted,

Norikazu KOMADA et al.

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THE UNITED STATES PATENT AND TRADEMARK OFFICE

Confirmation No. 1219

Norikazu KOMADA et al.

Attorney Docket No. 2004 1371A

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Examiner Cynthia K. Lee

SOLID OXIDE FUEL CELL AND SEPARATOR: :

Mail Stop AMENDMENT

PATENT OFFICE FEE TRANSMITTAL FORM

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Attached hereto is a check in the amount of \$450.00 to cover Patent Office fees relating to filing the following attached papers:

Petition for Extension of Time\$450.00

A duplicate copy of this paper is being submitted for use in the Accounting Division, Office of Finance.

The Commissioner is authorized to charge any deficiency or to credit any overpayment associated with this communication to Deposit Account No. 23-0975, with the EXCEPTION of deficiencies in fees for multiple dependent claims in new applications.

Respectfully submitted,

10/02/2006 GFREY1

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